

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,
Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)
(Jointly Administered)

Re: D.I. 208, 343, 451 & 589

**FOURTH SUPPLEMENTAL DECLARATION OF CRAIG KELLER IN
SUPPORT OF THE APPLICATION OF DEBTORS FOR AN ORDER (I)
AUTHORIZING THE RETENTION AND EMPLOYMENT OF PWC US TAX LLP AS
TAX COMPLIANCE AND TAX ADVISORY SERVICES
PROVIDER TO THE DEBTORS, EFFECTIVE AS OF SEPTEMBER 9, 2024,
AND (II) GRANTING RELATED RELIEF**

Pursuant to Bankruptcy Rule 2014(a), I, Craig Keller, under penalty of perjury, declare as follows, to the best of my knowledge, information, and belief:

1. I am a partner of PwC US Tax LLP (“PwC US Tax”). I am authorized to make this fourth supplemental declaration (this “Fourth Supplemental Declaration”) on behalf of PwC US Tax in further support of the application of the above-captioned debtors and debtors in possession (the “Debtors”) to retain PwC US Tax as their tax compliance and tax advisory services provider, filed with the Court on September 18, 2024 [Docket No. 208] (the “Application”).²

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used in this First Supplemental Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Application or my Initial Declaration (submitted with the Application)

2. Unless otherwise stated, all facts set forth in this Fourth Supplemental Declaration are based upon my personal knowledge, upon documents or information maintained by PwC US Tax in the ordinary course of its business that have been reviewed by me and/or by other employees of PwC US Tax under my supervision and direction. To the extent any information disclosed herein requires amendment, modification or supplementation as additional information becomes available, a supplemental declaration will be submitted to this Court.

3. My prior declarations, including my initial declaration, submitted as Exhibit B in support of the Application, my First Supplemental Declaration in Support of the Application [D.I. No 343] (the “First Supplemental Declaration”), my Second Supplemental Declaration in Support of the Application [D.I. No 451] (the “Second Supplemental Declaration”) and my Third Supplemental Declaration in Support of the Application [D.I. 589] (the “Third Supplemental Declaration”) are incorporated herein by reference.

4. Following the filing of my prior declarations, PwC US Tax learned of additional names to be included on Schedule 1 and to the extent of any additional relationships to be disclosed a supplemental declaration would be filed with the Court.

5. Schedule 1 and Schedule 2 that were previously attached to my prior declarations are amended and replaced by Schedule 1 and Schedule 2, respectively, attached hereto.³

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that, after reasonable inquiry, the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: November 18, 2024

/s/ Craig Keller
Craig Keller, Partner
PwC US Tax LLP

my First Supplemental Declaration, filed on September 27, 2024 [D.I. 343], my Second Supplemental Declaration, filed on October 9, 2024 [D.I. 451] and my Third Supplemental Declaration, filed on October 23, 2023 [D.I. 589]

³ Newly added names since the filing of my Initial Declaration are noted in bold.